

WELCOME BACK TO THE AFTERNOON SESSION 2007 BUDGET AND LEVY TRAINING



Morning Review



2007 Passed Legislation Not Covered in Morning Session

Bill #	Eff: Date	Description
HB-79	1-1-07	New construction value in an urban renewal area not to be used in p-tax budget calculations. Existing increment value as 12/31/06 will be maintained. After U/R dissolved increment value, less 12/31/06 value, can be used for p-tax budget increases.
HB-178	3/26/07	Creates “Interim Abatement District” and provides for formation of and levy authority.
HB-181	1-1-07	Reduces the maximum M&O levy rate for community college district from 0.0016 to 0.00125.
HB-189	1-1-07	Changes Wind Energy Farms from an apportioned property tax base to a net revenue tax. Provides for in lieu of tax to districts. Mainly in Bingham, Bonneville, and Twin Falls Counties.
HB-197	1-1-07	Allows for the “Hypothetical New Construction Levy” for use by schools only.
SB-1243	7/1/07	Requires the county clerk to mail a notice of election to all residences or residents eligible to vote when a new taxing district forms.

HB-79 New Construction in Revenue Allocation Areas

- Effective 1/1/2007
- Affects only districts overlapping a Revenue Allocation Area (RAA) in an Urban Renewal district (URD).
- Do not include otherwise qualifying value on new construction roll if within an RAA.
- Any increment value reported as of 12/31/2006 will be maintained as a “new construction base”.
- When the URD, formed prior to 1/1/2007, terminates all of the increment value, less the 12/31/2006 increment value, will be made available for use in budget increases. For any URD that forms after 1/1/2007, the entire increment value will be treated as new construction upon dissolution of the URD.

HB-178 Interim Abatement Districts

- Effective 3/26/2007.
- New law allows county commissioners to set up a fund to impose an annual property tax pursuant to 39-2805 (0.001). No exemption to 63-802.
- Alternative form of taxing district.
 - District must form prior to January 1 of any year to levy in that year.
 - Considered a new taxing district.
 - 2 year limit unless subsequent election.
 - Cannot levy after dissolution (may restrict levy to one year).

HB-189 – Wind Farm Bill

- Effective - January 1, 2007
- Exempts from property taxes operating property of producers of electricity; by means of wind energy if energy sold.
- Requires tax on gross wind energy earnings.
- Will exempt approximately \$101 million of operating property value currently located in Bingham, Bonneville, and Twin Falls Counties.
- Money received from gross wind energy earnings are not subject to the provisions of I.C. §63-802.
(no subtractions)

HB-197

School District New Construction Calculation

- Effective 1/1/2007
- Amends 63-802 to fix a problem caused by HB-1.
- **New Term** “*Hypothetical New Construction Levy*” is computed by summing the amount levied plus any of the agricultural replacement money (only) used to reduce the property tax amount.
- Adds to tort fund maximum authorized property tax budget.

Rule Changes Being Considered

803. BUDGET CERTIFICATION - DOLLAR CERTIFICATION FORM (L-2 FORM) (RULE 803).

Sections 63-602G(5), 63-803, 63-3029B(4), and 63-3638(10), Idaho Code.

(4-6-05)

10. Special Provisions for School Districts with Tort Funds. For any school district certifying a tort fund levy in any year, the amount of property tax revenue subject to the limitations of section 63-802(1)(a), Idaho Code, shall be the amount certified and approved for the tort fund plus the annual amount of agricultural equipment replacement monies that have been subtracted from the balance to be levied for the tort fund. In addition to being used to determine the highest dollar amount of property taxes for applying the 3% growth factor pursuant to this section, this total shall be used to compute a hypothetical levy rate. This hypothetical levy rate shall be substituted for the actual previous year's levy rate for the purpose of calculating the amount of the allowable increase resulting from new construction or change of land use.

(1-1-07)T

Pertinent Part Only

SB-1243 Election to Create a New Taxing District

- New Section I.C. §63-802C – Effective 7/1/2007
- County clerk where proposed taxing district is to be shall:
 - Mail notice of election to all residences or residents who are eligible to vote.
 - Notice to be mailed not less than 14 days prior to day of election.
 - Shall state with specificity purpose of election
 - Date of election
 - Polling places
 - Time the polls will be open
 - Aggregate amount of taxes that will be raised per \$100,000 of taxable value of property above any exemptions or residential property, commercial property, industrial property, land actively devoted to agriculture and operating property.
 - County clerk may bill the proposed taxing district for reimbursement of costs of administering this section.
- Compliance with this section shall satisfy any notice or publication requirement as may be provided by law.

Property Tax Replacements



Different Types of Property Tax Replacement Money

- Revenue received from counties or the state that must be treated as property tax and subtracted before computing levy rates;
 - Agricultural equipment replacement money
 - School districts reduced annual distribution this year.
 - Non school districts no change.
 - Homeowner's Exemption recovery
 - Recapture of property tax exemption in lieu of investment tax credit (Qualified Investment Exemption (QIE))
 - County property tax relief (County with local sales tax only)
- All four are added back when determining future 3% increases and foregone amounts.

Recovered/Recaptured Property Tax List

I, _____, of _____ hereby affirm that the
(Name) (Enter County Name)
taxing districts listed below have received recaptured property taxes in the amount stated.

☐ Check here if none distributed.

Currently
on the
STC's Web
page

District Name	Recovered Homeowner's Exemption \$	Recaptured *QIE

I am submitting this form to the State Tax Commission with the L-2 forms in accordance
with IDAPA 35.01.03.803 (Property Tax Rule 803) on _____ .
(Date)

Reporting Remaining I.C. §63-1305 Judgments

District Name	2006 Remaining Judgment Amount	2006 Pacific Corp Judgemnt Amount	2006 Judgment levied on L-2	2007 Amount of Judgment Remaining
Ada County	-	332		332
Cities:	-			-
Boise	388,432			388,432
Eagle	-			-
Garden City	-			-
Kuna	-			-
Meridian	-			-
Star	440			440
Schools:	-			-
Independent #1	-	159		159
Meridian #2	1,466	252		1,718
Kuna #3	-	169	169	-
Melba #136	-	635		635
Ambulance:	-			-
Ada County Ambulance	-	14		14

This is an example of a report that was sent to each county for verification. It represents the remaining judgment amounts for each taxing district. What is reported on this report is the maximum that will be allowed to be levied on the L-2.

Note: **Rule** 939 will limit, to 2 years, the length of time a taxing district will have to levy for judgment funds. In addition if the remaining balance, for the 2nd year is less than \$100 will be lost. For the actual wording see next slide.

2007 L-2s and L-2 Worksheets and Other Forms



2007 Dollar Certification of Budget Request to Board of County Commissioners L-2

District or Taxing Unit's Name:

County(ies):

Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <u>NOT</u> shown in Column 5	Property Tax Replacement From Line 13 of L-2 Worksheet	Balance to be levied	Calculated Levy Rate	Maximum Levy Rate
					Col. 2 minus (Cols. 3+4+ 5)	(County Use Only)	(County Use Only)
1	2	3	4	5	6	7	8
Subtotal of funds subject to budget cap in I.C. §63-802. Not to exceed line 14 of the L-2 Worksheet.							
Column Total:							

I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. §63-803.
To the best of my knowledge, this district has established and adopted this budget in accordance with all provisions of Idaho Law.

Signature of District Representative

Title

New This Year

Please print above: Contact Name and Mailing Address

Email Address:

Phone Number: ()

Fax Number: ()

Net Taxable Market Value Computation: For County Clerk Use Only

County	New Construction Roll Value:	Annexation Value:	Net Taxable Market Value:
Total Value:			

* NOTE: Do not include revenue allocated to urban renewal agencies.

Revised 3/15/2007 (form BL008)

L-2 Worksheet (must be attached to the L-2 form)				
District Name:		Enter Year:		
Computation of 3% budget increase:				
Enter the "Highest Non-Exempt P-Tax Budget plus Ag \$" from the "Maximum Budget and Foregone Amount Worksheet".			(1)	
Multiply line 1 by 3%.			(2)	
New Construction & Annexation budget increases:				
Enter the 2007 value of new construction roll.	(3)			
Enter the 2007 value of annexation that occurred in 2006.	(4)			
Enter the total 2006 approved non-exempt levy rate.	(5)			
New Construction Roll budget increase (multiply line 3 by line 5).			(6)	-
Annexation budget increase (multiply line 4 by line 5).			(7)	-
Foregone Amount:				
Enter the total available foregone amount here.			(8)	
Maximum Allowable Non-exempt Property Tax Budget:				
Add lines 1+2+6+7+8.			(9)	-
Property Tax Replacement:				
Enter yearly amount of the agricultural equipment replacement	(10)			
Enter recovered Homeowner's Exemption property tax.	(11)			
Enter recaptured QIE.	(12)			
Enter the total of lines 10, 11, and 12: (Must match col. 5 of L-2).			(13)	-
Maximum Allowable Non-exempt Property Tax to be Levied:				
Subtract line 13 from line 9.			(14)	-

Note: Information is available from your County Clerk(s).

The amount on line 13 must match the total of column 5 on the L-2 form.

Amount in column 6, "subtotal" row, of the L-2 cannot exceed the amount in Line 14.

L-2 Worksheet for Counties (must be attached to the L-2 form)

District Name:

Enter Year:

Computation of 3% budget increase:

Enter the County Total Budget Information in the column labeled "Highest non-exempt P-Tax Budget + P-Tax Replacements"

(1)

Multiply line 1 by 3%.

(2)

New Construction & Annexation budget increases:

Enter the County's 2007 new construction roll value.

(3)

Enter the County's 2006 approved non-exempt levy rate.

(4)

New Construction Roll budget increase (multiply line 3 by line 5).

(5)

-

Enter the County's Road and Bridge 2007 new construction roll value.

(6)

Enter the County's Road & Bridge 2006 approved non-exempt levy rate.

(7)

New Construction Roll budget increase (multiply line 3 by line 5).

(8)

-

Foregone Amount:

Enter the total available foregone amount here.

(9)

Maximum Allowable Non-exempt Property Tax Budget:

Add lines 1+2+5+8+9

(10)

-

Property Tax Replacement: (Combine both County and County Road & Bridge amounts)

Enter yearly amount of the agricultural equipment replacement money.

(11)

Enter recovered Homeowner's Exemption property tax.

(12)

Enter recaptured QIE.

(13)

Enter the County Property Tax Relief Fund amount here.

(14)

Enter the total of lines 11 thru 14: (Must match col. 5 of L-2).

(15)

-

Maximum Allowable Non-exempt Property Tax to be Levied:

Subtract line 15 from line 10.

(16)

-

Note: Information is available from your County Clerk(s).

The amount on line 19 must match the total of column 5 on the L-2 form.

Amount in column 6, "subtotal" row, of the L-2 cannot exceed the amount in Line 16.

County L-2 worksheet only. Provides space for County Road & Bridge fund New Construction calculation.

What about New Construction in Annexed Areas?

Do Not Double Count:

- New Construction value in original area
- Total taxable value in newly annexed area
 - Includes new construction value within new area.
 - Refer to Rule 802

<p align="center">2007 Dollar Certification of Budget Request to Board of County Commissioners L-2 Hospital Districts</p>									
--	--	--	--	--	--	--	--	--	--

District or Taxing Unit's Name:	County(ies):
---------------------------------	--------------

County(ies):

[illegible]

In order for the hospital district to receive the larger levy limit this must be initialed.

I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of section 33-201, Idaho Code. To the best of my knowledge, this district has established and adopted this budget in accordance with all provisions of Idaho law.

If a public hearing was held please initial here:

Signature and Title of District Representative:

Date Signed _____

Please print above: Contact Name, Mailing Address

Email Address:	
-----------------------	--

Phone Number:	()
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Fax Number: ()

**Net Taxable Market Value Computation:
For County Clerk Use Only**

County	New Construction Roll Value:	Annexation Value:	Net Taxable Market Value:
Total Value:			

2007 Dollar Certification of Budget Request to Board of County Commissioners L-2

School Districts (the L-2 worksheet and the Voter Approved Fund Tracker must be attached)

District Name:

County(ies):

Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <i>NOT</i> shown in Column 5	Property Tax Replacement Money (cannot exceed line 12 of L-2 Worksheet)	Balance to be levied	Calculated Levy Rate	Maximum Levy Rate
					Col. 2 minus (Cols. 3+4+ 5)	(County Use Only)	(County Use Only)
1	2	3	4	5	6	7	8
Subtotal: (non-exempt funds) Total tort fund:							
Column Total:	-	-	-	-	-	0.000000000	

I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. §63-803.

To the best of my knowledge, this district has established and adopted this budget in accordance with all provisions of Idaho Law.

Signature of District Representative

Title

Date

Please print above: Contact Name and Mailing Address

Email Address:

Phone Number:

()

Fax Number:

()

Net Taxable Market Value Computation:

For County Clerk Use Only

County	New Construction Roll Value:	Annexation Value:	Net Taxable Market Value:
Total Value:	-	-	-

* Note: Do not include revenue allocated to urban renewal agencies.

Revised 3/15/2007 (form BL008)

2007 (Voter) Approved Fund Tracker

District Name:	
-----------------------	--

Override or School Supplemental Fund

Date of election:	
--------------------------	--

Term of initiative	
---------------------------	--

Annual amount authorized by voters	
---	--

1st calendar year levied	
---------------------------------	--

COSA (50% Voter Approval)/COSA Facilities (2/3 Voter Approval) Fund authorized by I.C. §33-317.
--

Date of election	
-------------------------	--

Term of initiative	
---------------------------	--

Annual amount authorized by voters	
---	--

1st calendar year levied	
---------------------------------	--

Plant Facilities/Safe School Plant Facilities authorized by I.C. §33-804 & 33-804A.
--

Date of election	
-------------------------	--

Term of initiative	
---------------------------	--

Annual amount authorized by voters	
---	--

1st calendar year levied	
---------------------------------	--

Bonds refer to district code for specifics.
--

Date of election	
-------------------------	--

Term of initiative	
---------------------------	--

1st calendar year levied	
---------------------------------	--

Attach to your L-2 form and return to your County Clerk no later than September 6, 2007.
(I.C. §63-803), except as provided in I.C. §33-805.

5/10/2007

Abstract and District Value Reports

1st Property Roll and Sub & Missed Property Roll

- 1st Property Roll:
 - Real and Personal Property by category of property report (aka Abstracts)
 - Due to STC by 7/23/07 (4th Monday in July)
 - Include separate County and City, abstracts.
 - School District #1 still needs an abstract.
 - Print on 8.5” x 11” paper not green bar.
- Taxing District Values (aka September Values)
 - Due to STC 8/6/07 (1st Monday in August)
 - Lists of each taxing district’s real & personal, estimated sub-roll, new construction, homeowner’s exemption, urban renewal increment, and annexation (if applicable) values.
 - Print on 8.5” x 11” paper not green bar
- Reports for the combined sub and missed property roll due 1st Monday of March (3/3/2008).
 - Reports are not to include occupancy values.
- If needed I have a blank version of the reports in Excel and upon request will email it to you.

New Abstracts For 2007

- Rule 114:
 - Beginning 2007 provide properties with homeowner's exemption by incremental categories starting at 0 – \$25,000 increasing by \$25,000 to \$175,000 and up.
- Rule 115:
 - Abstract report for each city in the county to accompany the normal county abstract.
- Rule 510, 511, and 512:
 - Secondary Categories
 - County Abstracts categories now more detailed.
 - Separate listing for vacant land
 - Separate listing for land with improvements
 - New categories on abstracts:
 - Cat 50 – Residential Improvement on Leased Land
 - Cat 51 – Commercial or Industrial Improvements on Leased Land
 - Cat 54 – Utility System Personal Property

Sample of County Abstract

DATE 3/09/2007
TIME 13:15:58

UNIFORM ASSESSMENT DEVELOPMENT
SOFTWARE SYSTEMS
PMB005

PAGE 1

IDAHO STATE TAX COMMISSION

ABSTRACT OF THE REAL AND PERSONAL PROPERTY ASSESSMENT ROLLS FOR THE YEAR 2006, COUNTY OF BONNEVILLE

Class 1 - Real Property

NO.	CATEGORY DESCRIPTION	QUANTITY	FULL MARKET VALUE	VALUE OF EXEMPTIONS	CODE	NET TAXABLE VALUE
10	RURAL HOMESITE		13,850	5,820	H	8,030
12	RURAL RES TR		4,343			4,343
15	RUR SUB RES		45,372			45,372
20	RES LOTS		148,320	2,640	H	145,680
21	COMM LOTS		49,340			49,340
25	COMMON AREAS		4,265,102			4,265,102
26	CONDO/TOWNHOUSE		113,050	56,525	H	56,525
31	RURAL RES BLDG		378,805	69,180	H	309,625
32	RURAL IMP ON AG		1,750			1,750
37	BLDG RES SUB		4,292,307	702,128	H	3,590,179
41	RES BLDG		8,646,625	1,547,121	H	7,099,504
45	UTILITY SYS		216,055	68,640	UR	147,415
46	MANUFACTURED HS		28,990	6,355	H	22,635
48	MANUF HS W/SID		39,910			39,910
	*CLASS 1 SUBTOTALS	.000	18,243,819	2,458,409		15,785,410
56	MACH EQUIP		18,963,321	1,494	UR	18,961,827
59	FURN & FIXT		6,174,917	309,341	UR	5,865,576
61	LESSEE IMP		510,048	5,910	UR	504,138
65	MANUFACTURED HS		67,990			67,990
68	MISC EQUIP		1,934,900			1,934,900
71	SIGNS		235,533	2,664	UR	232,869
72	TANKS/VESSEL		115,266			115,266
	*CLASS 2 SUBTOTALS	.000	28,001,975	319,409		27,682,566
	**GRAND TOTALS	.000	46,245,794	2,777,818		43,467,976

0 (T) - Pollution
0 (RC) - Recycling
0 (R1) - Speculative cat 1-7
0 (R8) - Speculative cat 8
0 (CL) - Casualty loss
0 (BB) - Hardship
2,389,769 (H) - Homeowner
0 (LI) - Large Investment
0 (QIE) - QI exemption
0 (RL) - Remediated land
0 (SE) - Small employer

New for 2007—City Abstracts

Will look like a County Abstract but will be
for each city within the county.

Sample of School Abstract

Currently Required for Boise School #1 Only

DATE 3/09/2007
TIME 13:15:58

UNIFORM ASSESSMENT DEVELOPMENT
SOFTWARE SYSTEMS
PMB005

PAGE 5

NET TAXABLE VALUE PER CATEGORY
FOR SCHOOL DISTRICT: # 60 SCHOOL
FOR THE YEAR 2006, COUNTY OF BONNEVILLE

NO. CATEGORY DESCRIPTION	NET TAXABLE VALUE	LESS INCREMENT	NET TAXABLE VALUE LESS INCREMENT
56 MACH EQUIP	38,423	0	38,423
59 FURN & FIXT	333,313	0	333,313
68 MISC EQUIP	107,909	0	107,909
71 SIGNS	3,276	0	3,276
GRAND TOTAL	482,921	0	482,921

Sample of Taxing District September Value Report

PMB106

Date 7/24/2006 Time 16:43:02

2006 Market Value by Taxing District - A2
September Value
TETON COUNTY

Page 1

Taxing District	Net Real & Personal Market Value	Net Estimated "Sub Roll" Market Value	Homeowner Exempt Value Real/Personal Roll	Value of Newly Annexed Property (net taxable)	Urban Renewal Increment	New Construction Roll
(1)	(2)	(3)	(4)	(5)	(6)	(7)
*** County						
COUNTY	1,277,536,135	450,000	115,525,200		9,175,601	223,062,639
DRIGGS UR	9,175,601-					
*** Cities						
DRIGGS	99,275,071	450,000	12,690,213	742,276	9,175,601	4,632,895
VICTOR	100,856,239		16,358,876	2,532,591		3,366,407
TETONIA	11,302,799		2,899,801			
*** Schools						
SCH DIST 401	1,277,536,135	450,000	115,525,200		9,175,601	223,062,639
*** Ambulance						
AMBULANCE	1,128,885,059	450,000	114,805,550		8,238,638	222,934,285
*** Cemetery						
CEM BATES	50,354,459		4,260,974			1,082,486
CEM CACHE-CLA	212,568,467		19,852,039			17,918,679
CEM DRI-DAR	290,222,849	450,000	30,348,823		9,175,601	9,721,204
CEM HADEN	39,804,601		3,697,221			5,364,813
CEM VIC-CED	578,487,317		52,057,080			163,794,183
*** Fire						
FIRE PROTECTION	1,128,885,059	450,000	114,805,550		8,238,638	222,934,285
*** Library						
LIBRARY	1,277,536,135		115,525,200		9,175,601	223,062,639

25 Jul 2006 | Nolan S. Boyle | Bonnie Beard | Teton
 Date | Clerk, Board of County Commissioners | Assessor | County

Sample of Taxing District December Value Report

PMB106
Date 3/09/2007 Time 13:23:21

2006 Market Value by Taxing District - A2B
December Value
BONNEVILLE COUNTY

Page 1

Taxing District	Net Market Value	Homeowner Exempt Value	Urban Renewal Increment
(1)	(2)	(3)	(4)
*** County			
COUNTY	43,467,976	2,389,769	388,049
IF/LINDSAY	343,410-		
AMMON/HITT	44,639-		
*** Cities			
IDAHO FALLS	17,432,945	1,257,767	343,410
AMMON	3,813,280	75,000	44,639
IONA	395,575	48,519	
RIRIE	20,776		
UCON	496,793	225,000	
IRWIN	770		
SWAN VALLEY	821,387		
*** Schools			
# 60 SCHOOL	482,921		
# 91 SCHOOL	26,879,837	871,365	343,410
# 92 SCHOOL	895,517		
# 93 SCHOOL	14,664,968	1,518,404	44,639
# 252 SCHOOL	544,733		
*** Ambulance			
AMBULANCE	43,467,976	2,389,769	388,049
*** Cemetery			
AMMON CEM	8,775,460	611,402	44,639
CENTRAL CEM	144,779	81,355	
IONA CEM	505,225	106,604	
LINCOLN CEM	6,432,531	931,243	
MILO CEM	368		
NEWSWEDEN CEM	64,237		
SHELTON CEM	587,402		
TAYLOR CEM	4,549,592	225,000	
UCON CEM	1,530,421	225,000	
WOODVILLE CEM	438,748		
*** Fire			
CENTRAL FIRE	846,500		
FIRE # 1	19,769,061	832,002	
S V FIRE	822,157		
*** Flood control			
FLOOD	15,509,455	2,239,769	74,550
*** Mosquito abate			
MOSQUITO	279,198		
*** Sewer			
IBSD	2,270,961	525,647	
*** Watershed			

5/10/21

Date

Clerk,
Board of County Commissioners

Assessor

County


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Due to STC by 4th Monday of May

Budget Hearing Notice Noncompliance List

(If all taxing districts complied, submit this form indicating "None" below.)

I _____, the County Clerk of _____ County,
(County Clerk's Name) (County Name)
hereby affirm that by April 30, 2007, the taxing districts listed below did not notify me of
the date and location of their budget hearing or that no budget hearing is required.



District Name	District Name

I am submitting this form to the State Tax Commission in accordance with IDAPA
35.01.03.805 (Property Tax Rule 805) on _____.
(Date Submitted)

Property Tax Estimates on Assessment Notice

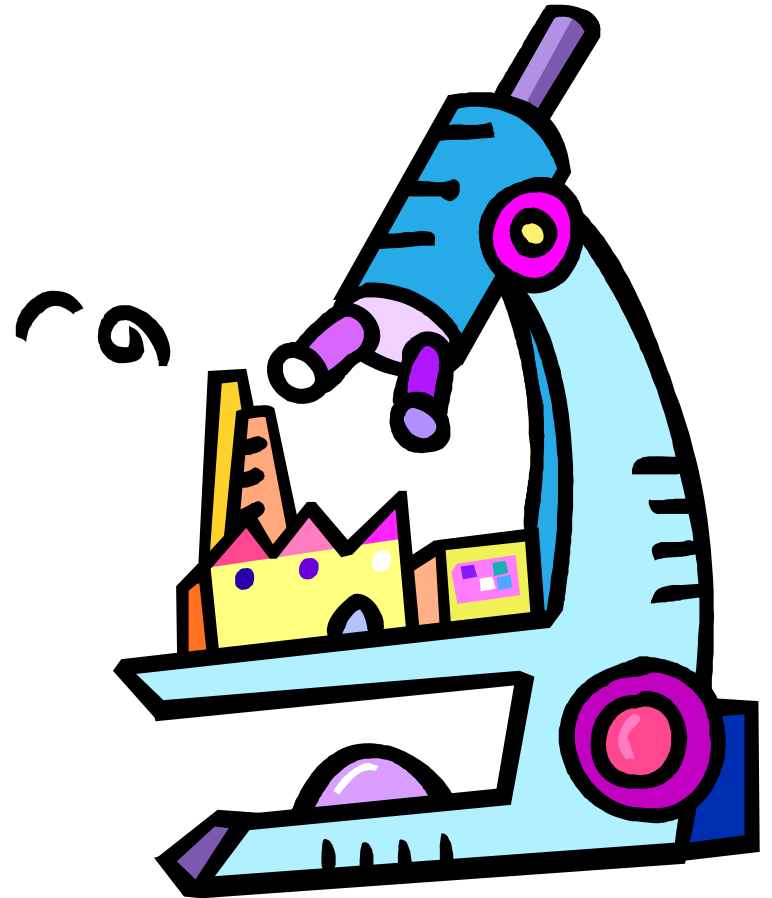
- Goal:
 - Provide realistic estimated property taxes for assessment notices.
- Use
 - Is optional but highly recommended.
 - When left blank taxpayer assumes that percent increase in assessed value equals tax increase.
- WARNING:
 - The old system used prior year's levies applied to current year's values. This almost always overstates the property tax.

Legible Forms

PLEASE -

Make sure that all
forms are legible.

If copies are submitted
they must be legible.



L-2s – What to Send

When you submit your budget packet to the STC make sure all of the following information has been included.

L-2 – All information included

L-2 Worksheet – completely filled in.

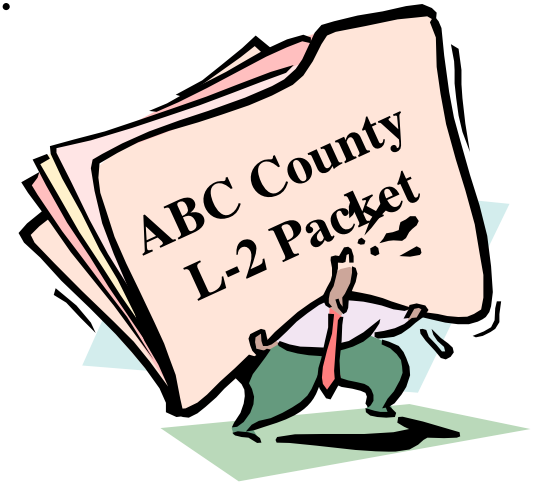
Copy of Ballot - new voter approved funds

Voter Approved Fund Tracker

Certification of State Authorized Plant Facilities Levies

School Districts:

In addition to the above they must also include an L-3 form which is required by the Department of Education.



Cautions

Make sure the county's value reported on the September Value worksheet matches what is reported on the county abstract.

County Road & Bridge is a fund of the county and can not levy a tort fund.

Watch that the Ag \$ and other replacement money is reported on the L-2 form. If it is absent I will assume that it has ***not*** been deducted.

Watch values of Fire and Ambulance districts. These districts can determine what type of property they will levy taxes on.

Flood, Levee, and Herd districts levy **ONLY** on real property.

Watch your levy limits, write down the maximum levy in column 8 of the L-2.

Appendix

Rule 802 – Budget Certification Relating to New Construction and Annexation	i – ii
Rule 803 – Budget Certification-Dollar Certification Form (L-2 Form)	iii - vii